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## BGR Media Release

*For Immediate Release – March 12, 2019*

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### BGR Examines New Orleans Tax Proposition for Elderly Services

Today, the Bureau of Governmental Research (BGR) releases *On the Ballot: New Orleans Elderly Services Tax Proposal, March 30, 2019*. The report analyzes a March 30 tax proposition in New Orleans to fund services, programs and other assistance for elderly citizens.

This report is the latest in BGR's *On the Ballot* series, which provides voters with objective, nonpartisan analysis of significant ballot propositions in the New Orleans metropolitan area. In producing *On the Ballot* reports, BGR recommends positions consistent with its mission of promoting informed public policy and the effective use of public resources for the improvement of local government. *On the Ballot* reports bring to light the strengths and weaknesses of ballot propositions and assess the potential for government expenditures or actions to efficiently achieve beneficial outcomes for citizens.

The elderly services property tax would be levied citywide at a rate of 2 mills for 5 years, beginning in 2020. It is expected to generate \$6.6 million in the first year. The City of New Orleans would place the tax proceeds in a special fund, and the City Council annually would determine the uses and recipients of the new tax revenue. The proposition contains a broad grant of permissible uses pertaining to elderly services. It does not dedicate tax proceeds to any specific organization.

The City Council proposed the tax to address concerns about inadequate funding of social services for the elderly in New Orleans. BGR's *On the Ballot* report finds significant indicators of a funding need for elderly services. These include lengthy waiting lists for home-delivered meals and other programs. However, the report also raises concerns about whether the proposed tax will effectively address the problem. BGR finds that the proposition lacks the support of a comprehensive, prioritized assessment of the elderly's needs and a clear plan to direct tax funding to high-priority needs. The proposition also lacks an assessment of the City's General Fund as a potential alternative funding source and a clear plan to hold tax-funded service providers accountable

for their performance. The tax proposal also raises questions about its potential for effective outcomes and its place in the overall picture of municipal revenue needs.

In summary, BGR recognizes the need for a solution to provide greater assistance to New Orleans' most vulnerable elderly citizens. However, the proposition does not assure citizens of the effective use of the tax revenue. **Therefore, BGR takes the following position on the tax proposition:**

**AGAINST.** The millage's goal of improving the quality of life for New Orleans' elderly is important and laudable, particularly in light of the City's relatively high population of elderly residents living alone, with disabilities or with limited financial means. However, the millage proposition does not assure citizens of the effective use of the millage revenue. It provides a broad grant of spending authority to the City Council, which has not put forward any companion ordinance to clarify specific recipients, uses, and accountability and performance measures. This is particularly problematic at a time when the City must confront, and voters must weigh, a host of critical needs competing for tax revenue.

If the City wants to impose a dedicated tax for elderly services, it must develop and provide the public with a prioritized assessment of the needs of the elderly population. It must also commit to use the tax for serving the highest priority needs. In addition, the City administration and City Council should assess and prioritize future municipal revenue needs, including those of the elderly, and it should develop a funding strategy to address them.

Read the full report and two-page summary on BGR's website, [www.bgr.org](http://www.bgr.org).

\* \* \* \*

*BGR is a private, nonprofit, independent research organization. Since its founding in 1932, it has been dedicated to informed public policy-making and the effective use of public resources in the Greater New Orleans area. For more information, call 525-4152 or visit BGR's website, [www.bgr.org](http://www.bgr.org).*

## NEW ORLEANS ELDERLY SERVICES TAX PROPOSAL, MARCH 30, 2019

### INBRIEF

**What is the tax proposition?** New Orleans voters will decide whether to approve a new property tax for elderly services, programs and other assistance. If approved, the tax will be levied city-wide at a rate of 2 mills for five years, beginning in 2020. The tax is expected to generate \$6.6 million in the first year.

The City of New Orleans would place the tax proceeds in a special fund, and the City Council would determine the uses and recipients of the new tax revenue. While the tax could provide additional funding to the New Orleans Council on Aging, Inc., the proposition does not dedicate tax proceeds to any specific organization.

**Why is it on the ballot?** The City Council proposed the tax to address concerns about inadequate funding of social services for the elderly in New Orleans.

### BGR's ON THE BALLOT SERIES

This report is the latest in BGR's *On the Ballot* series, which provides voters with objective, nonpartisan analysis of significant ballot propositions in the New Orleans metropolitan area. In producing *On the Ballot* reports, BGR recommends positions consistent with its mission of promoting informed public policy and the effective use of public resources for the improvement of local government. *On the Ballot* reports bring to light the strengths and weaknesses of ballot propositions and assess the potential for government expenditures or actions to efficiently achieve beneficial outcomes for citizens.

### REPORT HIGHLIGHTS

- If voters approve the tax, the owner of a homestead-exempt property valued at the citywide average home sale price of \$359,000 would pay \$56.80 more in property taxes per year. The owner of a homestead-exempt property valued at \$200,000 would pay \$25 more per year.
- New Orleans has more than 74,000 citizens age 60 and older, or 19% of the city's population. Compared to their peers nationally, they have greater income instability, are more likely to be disabled and are more likely to live alone.
- If the tax passes, Orleans Parish would become the 30<sup>th</sup> of Louisiana's 64 parishes with a dedicated elderly services tax.
- The report analyzes whether the tax is necessary. The property tax would guarantee increased funding for senior citizen services and insulate them from the competing demands of the City's General Fund. And it may address basic needs for a greater number of elderly citizens. However, the City Council has not explained its assessment of the full scope of the elderly's needs or prioritized the most significant ones for millage funding. Nor has it provided the public with an assessment of the potential to meet their needs through increased allocations from the City's General Fund budget, which has grown by 58% during the past 10 years.

- Supporters of the tax say it will help to meet the elderly's most pressing nutrition and other needs. As shown in the table, New Orleans funds elderly services at a relatively low level compared to other large parishes. Voter approval of the tax proposition would produce a five-fold increase in annual City funding for elderly services and programs, which currently goes to the New Orleans Council on Aging, Inc. However, the proposition does not designate any recipient of the tax proceeds. There is a wide range of potential uses of the millage revenue, from essential daily care to social activities and senior information fairs. Without a more complete picture of the City Council's intent, BGR cannot determine whether the tax is appropriately sized.
- BGR also analyzed whether the tax revenue would be well spent. The City Council has not set forth a clear plan to direct tax funding to high-priority elderly needs, nor has it assessed the proposed tax in the context of other municipal revenue needs. The City administration, which opposes the new tax, points to a broader range of public health needs, including those of families, youth and senior citizens. It plans to comprehensively address these needs with a millage proposal after 2019.
- In addition, while the City Council would have broad flexibility in allocating dollars to assist the elderly and evaluating the results when the millage would come up for renewal in five years, it has not explained to voters how it would hold service providers accountable for their performance. BGR also could not determine the tax proposition's potential for effective outcomes.

## LOCAL FUNDING FOR ELDERLY SERVICES IN LOUISIANA'S FIVE LARGEST PARISHES PER ELDERLY RESIDENT IN POVERTY

Parish	Fiscal Year 2018
East Baton Rouge	\$1,152
Orleans (Potential, With Millage)	\$592
St. Tammany*	\$361
Jefferson*	\$279
Orleans (Current, Without Millage)	\$108
Caddo*	\$17

\* In all parishes except Jefferson, local funding represents local sources reported by the parish council on aging. The Jefferson Parish total revenue amount is a combination of the Jefferson Parish Council on Aging's total revenue and the millage revenue retained by the Jefferson Parish Office of Senior Citizens' Services. In St. Tammany, local revenue excludes federal transit funding for bus transportation that St. Tammany Parish Government passes through to the parish council on aging. Caddo Parish receives additional federal funding through the U.S. Department of Veterans Affairs.

BGR analysis of U.S. Census Bureau, American Community Survey, Population 60 Years and Over: 5-Year Estimates, 2013-17 for the five parishes, the annual financial reports of the councils on aging in each parish and Jefferson Parish's 2018 Adopted Budget.

## BGR POSITION

**AGAINST.** The millage's goal of improving the quality of life for New Orleans' elderly is important and laudable, particularly in light of the City's relatively high population of elderly residents living alone, with disabilities or with limited financial means. However, the millage proposition does not assure citizens of the effective use of the millage revenue. It provides a broad grant of spending authority to the City Council, which has not put forward any companion ordinance to clarify specific recipients, uses, and accountability and performance measures. This is particularly problematic at a time when the City must confront, and voters must weigh, a host of critical needs competing for tax revenue.

If the City wants to impose a dedicated tax for elderly services, it must develop and provide the public with a prioritized assessment of the needs of the elderly population. It must also commit to use the tax for serving the highest priority needs. In addition, the City administration and City Council should assess and prioritize future municipal revenue needs, including those of the elderly, and it should develop a funding strategy to address them.

## INTRODUCTION

On March 30, New Orleans voters will decide whether to approve a new property tax for elderly services, programs and other assistance. If approved, the tax will be levied citywide at a rate of 2 mills for five years. The tax is expected to generate \$6.6 million in the first year.

The purpose of this report is to help voters make an informed decision on the proposition. It begins with an overview of the proposed tax. It then provides relevant background and an analysis grounded in BGR's mission of promoting the effective use of public resources. The report concludes with BGR's position on the tax.

## OVERVIEW OF THE PROPOSED TAX

If voters approve the proposition, the City of New Orleans (City) would levy 2 mills on taxable property citywide. The tax would be subject to the homestead exemption. If approved, the tax would begin in 2020 and run for five years through 2024. For estimates of the impact on individual taxpayers, see the sidebar "The Taxpayer's Bottom Line."

The City Council proposed the tax to address concerns about inadequate funding of social services for the elderly in New Orleans. The proposition directs the City to place the tax proceeds in a special fund of the City.<sup>1</sup> It further directs the City to use the proceeds "solely for the purpose of paying costs of services, programs, other resources and other lawful expenses for elderly citizens of the City, as further defined by ordinance."<sup>2</sup> The City Council would make appropriations from the special fund, but it has not yet introduced an ordinance further defining the uses of the tax proceeds.

The tax could provide additional funding to the New Orleans Council on Aging, Inc. (Council on Aging), a quasi-governmental nonprofit organization that provides social services and support for the elderly. The Council on Aging helped to develop the tax proposal. However, the proposition does not dedicate any tax proceeds to the Council on Aging. If the millage passes, the City Council will decide recipients and uses of the new tax revenue.

## THE TAXPAYER'S BOTTOM LINE

In 2019, the total property tax rate in New Orleans, exclusive of special neighborhood taxes and fees, totaled 151.08 mills on the East Bank and 151.36 mills on the West Bank (Algiers). Different millage rates for the Orleans (East Bank) and Algiers levee districts account for the slight difference in the overall rate.\*

If voters approve the proposition, property owners citywide will begin paying the new 2-mill tax in 2020.\* A homeowner would pay \$20 for each \$100,000 of property value above the \$75,000 homestead exemption. BGR estimates that a commercial property owner would pay \$28 more annually per \$100,000 of property value.\*\*

For example, the owner of a homestead-exempt property valued at the citywide average home sale price of \$359,000 would pay \$56.80 more in property taxes per year.\*\*\* The owner of a homestead-exempt property valued at \$200,000 would pay \$25 more per year.\*\*\*\*

\* Based on the Orleans Parish Assessor's most recent fact sheet for the 2018 tax roll, BGR calculated that residential properties account for about 57% of the city's taxable assessed value; commercial properties, 39%; and public service (utility) properties, 4%. These figures exclude property value that is not subject to taxation due to the homestead, nonprofit, government or industrial property tax exemptions. For more information on exemptions, see BGR, *The Nonprofit Margin: Addressing the Costs of the Nonprofit Exemption in New Orleans*, March 2011, p. 1.

\*\* BGR assumes that land value accounts for 20% of total value for commercial properties.

\*\*\* BGR calculated the homeowner impact using a value of \$359,000 based on data from the New Orleans Metropolitan Association of Realtors, which show the average sale price for a single family home in Orleans Parish during the 12 months ending December 2018 was \$359,008. See New Orleans Metropolitan Association of Realtors (NOMAR), "Market Statistics," <http://www.nomar.org/gsrein-mls-public/market-statistics-public.html>.

\*\*\*\* Some New Orleans neighborhoods have an average sale price significantly below the citywide average. This example is based on the Algiers area, where the average sale price during 2018 was \$197,000.



## BACKGROUND AND CONTEXT

This section reviews the origin of the tax proposition. It then discusses the elderly population in New Orleans. It describes current City expenditures related to elderly citizens. Finally, it surveys dedicated taxes for elderly services in other parishes.

### The Origin of the Tax Proposal

The New Orleans Council on Aging told BGR it proposed the tax to the City as a means to serve a greater portion of the elderly population. The Council on Aging is the primary provider of social services and programs to elderly citizens in New Orleans, particularly those with a disability or living in poverty. For several years, the Council on Aging unsuccessfully sought support from City leaders to put a proposed tax before voters. This changed once the current City Council took office in May 2018. In the fall, the City Council voted unanimously to place the measure on the ballot this year. It also based the tax rate on the Council on Aging's estimate of its unmet funding needs. However, the ballot proposition does not dedicate any millage proceeds to the Council on Aging.

### New Orleans' Elderly Population

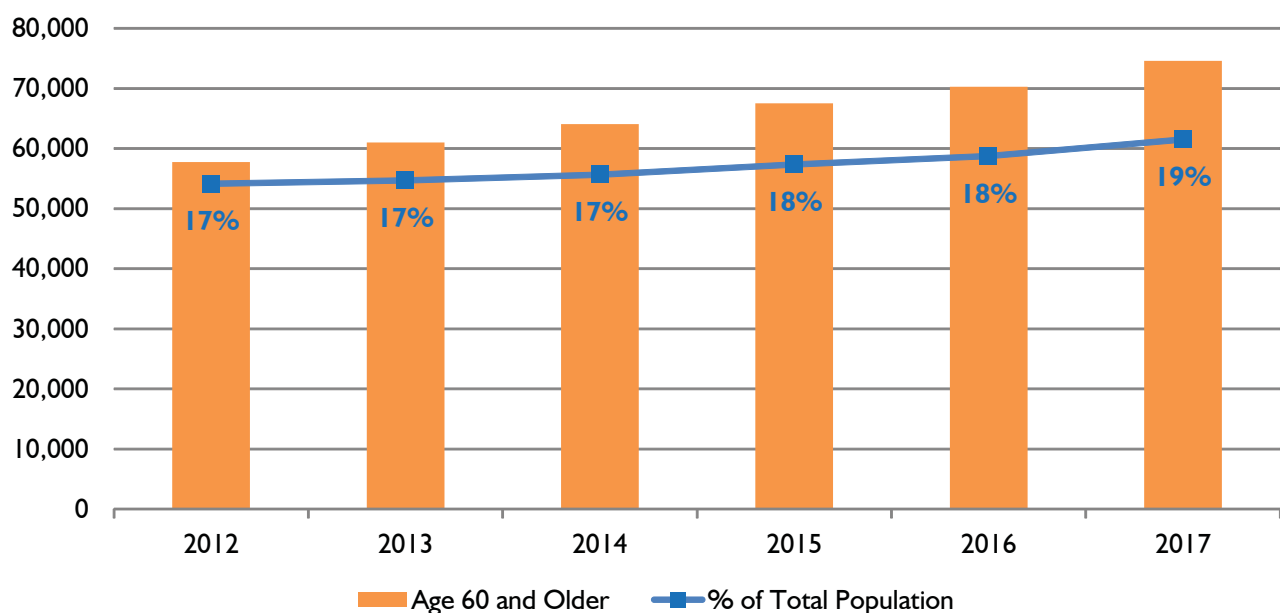
The proposition does not define who is an “elderly” citizen. If voters approve the tax, the City Council could establish a definition by ordinance. For example, the threshold that applies to federally funded services and programs for the elderly is age 60.

New Orleans has more than 74,000 citizens age 60 and older, or 19% of the city's population.<sup>3</sup> The number of elderly citizens increased both absolutely and as a percentage of the city's population from 2012 to 2017, as shown in Chart A.

The growth in New Orleans' elderly population has generally tracked the nationwide increase in persons age 60 and older, and will probably continue to do so. From 2006 to 2016, the national population age 60 and older grew by 36%.<sup>4</sup> The U.S. Census Bureau expects it to increase by another 35% by 2030 as the rest of the Baby Boomer generation ages and longevity increases.<sup>5</sup>

However, New Orleans' elderly are worse off than their peers nationally by a number of measures. As shown in Table 1, they have greater income instability, are more

**CHART A: ELDERLY POPULATION GROWTH IN NEW ORLEANS**



Source: U.S. Census Bureau, American Community Survey, Population 60 Years and Over: Orleans Parish 5-Year Estimates, 2008-12 to 2013-17.

likely to be disabled and are more likely to live alone.

### City Expenditures Related to the Elderly

The City currently funds an assortment of services and programs directed to elderly citizens. Examples include:

- Social services and programs provided by the Council on Aging, such as “Meals on Wheels” home-delivered meals, meals delivered at senior centers and other meeting places, senior center activities, and caregiver support.
- Senior center facilities owned by the City and leased to the Council on Aging and other non-profit operators.
- Support for nonprofit providers of elderly housing assistance, such as the Aging in Place program.<sup>6</sup>
- Activities and programs for the elderly provided by the New Orleans Recreation Development Commission or the New Orleans Public Library.
- Assistance with emergency evacuation for elderly individuals who are homebound or have special medical needs.<sup>7</sup>

The City’s largest recurring expenditure related to elderly services and programs is annual City funding for the Council on Aging. The City provided a total of \$1.5 million to the Council on Aging during the council’s fiscal year ended June 30, 2018. This included \$917,000 in General Fund dollars for senior center services and general operating support. It also included \$563,000 of the City’s federal Community Development Block Grant funds for senior center services and meal support.<sup>8</sup> See sidebar for more information on the Council on Aging’s services and budget.

**TABLE 1: INDICATORS OF RISK FOR NEW ORLEANS’ ELDERLY POPULATION**

	Orleans Parish	U.S.
<b>Income Instability</b>		
Below 100% of the Poverty Level	18.3%	9.7%
Between 100%-149% of Poverty Level	12.6%	9.0%
Food Stamp/SNAP Benefits	16.9%	9.5%
Supplemental Security Income (SSI)	11.1%	6.7%
<b>Any Disability</b>	34.2%	31.0%
<b>Householder Living Alone</b>	51.1%	39.9%

Source: U.S. Census Bureau, American Community Survey, Population 60 Years and Over: Orleans Parish and U.S. 5-Year Estimates, 2013-17.

### Dedicated Taxes to Support Elderly Citizens

BGR found that 29 other parishes have dedicated taxes to support elderly citizens. As detailed in the appendix, 27 parishes have property taxes, one has a sales tax, and another has both.<sup>9</sup> In the eight-parish New Orleans metropolitan area, the parishes with dedicated taxes include Jefferson, St. Tammany, St. Bernard, St. Charles and St. John the Baptist.

Statewide, the vast majority of the taxes specifically support a parish council on aging. BGR found that the ballot propositions name the parish council on aging as the tax recipient or beneficiary in 24 of the 29 parishes. In the New Orleans metropolitan area, only Jefferson Parish dedicates its tax generally to services and programs for the elderly, rather than to the parish council on aging.<sup>10</sup>

In addition, 24 of the 29 taxes allow dollars to be spent on facilities, such as senior centers. New Orleans’ proposition does not expressly reference facility expenditures as a permissible use of the tax, but its broad statement of purpose does not prohibit them.

BGR found that the average millage rate for the 28 property taxes is slightly less than 2 mills, but the typical term is 10 years. New Orleans’ tax proposition is therefore similar on the proposed rate (2 mills), but significantly shorter on the term (5 years).

## NEW ORLEANS COUNCIL ON AGING

The Council on Aging's social services and programs for the elderly have their roots in the federal Older Americans Act.\* Congress passed the act in 1965 as part of President Lyndon Johnson's Great Society initiatives. The goal of the act is to help individuals age 60 and older continue to live independently in their homes and communities and avoid costly institutional care, such as nursing homes.\*\*

The act establishes a national network of federal, state and local agencies to deliver the services. State agencies receive the federal grants and have primary responsibility for planning, policy development and administration. This includes establishing local planning and service areas and the agencies that coordinate local service delivery in those areas. The state agency transfers the federal funding to the area agencies using a federally-approved formula. In Louisiana, the area agencies act as "local hubs" for planning and coordinating services in one or more parishes. They may provide services directly or through contracted service providers.\*\*\* State law designates the Governor's Office of Elderly Affairs as the head of Louisiana's service network.

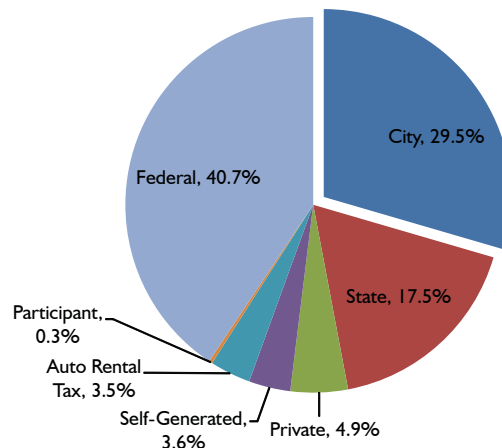
In addition, State law authorizes a "council on aging" in each parish to further coordinate service delivery. The councils are quasi-governmental nonprofit organizations formed initially by five or more private citizens in a parish, but with a charter approved and held by the Governor's Office of Elderly Affairs.\*\*\*\* Charter approval enables a council to receive public funds. The Office of Elderly Affairs, with the recommendation of the Louisiana Executive Board on Aging, an advisory board, and the governor's approval, can revoke a council charter for noncompliance.

The New Orleans Council on Aging is both the area agency and the council on aging for Orleans Parish. As such, it is the primary planner and provider of elderly social services and programs in New Orleans. It provides services supported by the Older Americans Act, including meals delivered to the homebound elderly or served at senior centers or other meeting places, disease prevention and health promotion, and caregiver support. Other programs include utility payment assistance and prescription drug assistance. The Council on Aging provides some services directly and contracts out others, including meal preparation.

The Council on Aging provides 15 senior centers across the city. It operates three directly and 12 through contracted service providers. The Council on Aging does not own any of the senior center facilities. The City owns six of the facilities, while the rest are privately owned. Senior center operators must carry liability insurance and have specially trained staff. Most centers operate five days a week, serve meals and coordinate a variety of activities for their members.

The Council on Aging responds to individual requests for services and provides them as funding allows. The Older Americans Act makes the federally-funded social services and programs available to all individuals age 60 and older. If funding is insufficient, the law gives priority to the elderly with the greatest economic and social needs.† The Council on Aging evaluates each person's needs using a standard assessment form prescribed by the Governor's Office of Elderly Affairs. It reviews living arrangements, daily nutrition,

**CHART B: NEW ORLEANS COUNCIL ON AGING, 2018 REVENUE BY SOURCE**



BGR analysis of New Orleans Council on Aging, Inc., Comprehensive Annual Financial Report, for the fiscal year ended June 30, 2018.

mobility and other factors. The Council on Aging then matches the individual to appropriate services. If it cannot immediately provide services, it uses the assessment to set the individual's priority on the waiting list for the service. It must reassess the eligibility of each person receiving services, or waiting for them, either on an annual basis or when the individual's needs significantly change.

The Council on Aging received \$5 million in 2018 operating revenue. Federal funding provided about \$2 million, or 41% of the total. As shown in Chart B, the next largest revenue sources were \$1.5 million from the City (30%) and approximately \$900,000 from the State (18%). The proportion of federal funding for elderly social services in New Orleans is similar to other area agencies nationally (39%), but the state-local balance is not. Other states have more centralized networks of area agencies than Louisiana does with its parish councils on aging. This leads to greater state funding (38% of budget on average) and less local funding (about 15%).‡ Roughly the opposite occurs in New Orleans.

\* See Congressional Research Service, *Older Americans Act: Overview and Funding*, Report No. R43414, November 14, 2018, p. 1.

\*\* National Association of Area Agencies on Aging, *Serving America's Older Adults: National Survey of Area Agencies on Aging*, 2017, p. 2.

\*\*\* Ibid., pp. 1 and 6.

\*\*\*\* See La. R.S. 46:1601 et seq.

† See 42 U.S.C. Sec. 3001-3003. Federal law defines "greatest economic need" as income at or below the poverty line, which the U.S. Department of Health and Human Services determines is \$12,490 in 2019 for an individual. "Greatest social need" is a need caused by non-economic factors, including physical and mental disabilities, language barriers, and isolation that restricts the individual's ability to perform normal daily tasks or threatens the individual's capacity to live independently.

‡ National Association of Area Agencies on Aging, pp. 24-25.



## ANALYSIS

In this section, BGR analyzes the tax proposition on the basis of three questions related to efficient and effective use of public resources: Is the tax necessary? Is it appropriately sized to the need? And, will the tax revenue be well spent?

### Is the Tax Necessary?

Dedicating a tax to a specific purpose, rather than to general purposes, is a common approach in Louisiana. In New Orleans, for example, approximately 90% of the total property tax millage is dedicated.<sup>11</sup> But tax dedications can distort a municipal government's budget picture and constrain future budget allocations.<sup>12</sup> This occurs because dedicated tax revenue is unavailable when elected officials annually allocate public resources among competing needs and respond to new ones. For this reason, a government proposing a dedicated tax bears a burden of proof to voters that (1) there is a clear, high-priority need for additional revenue, (2) it sought efficiencies in current spending, and (3) the proposed tax is the best way to meet the need.

*Assessing the Funding Need.* Supporters of the proposition highlight the existing, unmet requests for the Council on Aging's services, including meals delivered to homebound individuals, in-home housekeeping services and senior centers. As summarized in Table 2, the Council on Aging currently has waiting lists of more than 1,200 for home-delivered meals, nearly 600 for housekeeping services and nearly 300 for senior center membership, which includes a meal each weekday. In addition, its current recipients of home-delivered meals receive them only five days a week.

The Council on Aging expects demand for its services and programs to grow as the city's elderly population expands and the cost of living continues to rise. Increasing demand, as well as increasing service costs, will further strain its available funding sources. The Council on Aging told BGR that, if it were to receive the full amount of tax proceeds, it would use:

**TABLE 2: CURRENT SERVICE AND WAITING LISTS FOR SIGNIFICANT COUNCIL ON AGING PROGRAMS**

Program	Currently Serving	Waiting List
Home-delivered meals "Meals on Wheels"	435	1,239
Housekeeping Services	123	592
Senior Centers	800	271

Source: New Orleans Council on Aging

- \$314,000 to expand delivery from five to seven days a week for current Meals on Wheels recipients.<sup>13</sup>
- \$3 million to eliminate its existing waiting list for home-delivered Meals on Wheels and provide delivery seven days a week.<sup>14</sup>
- \$1.4 million to expand programs such as housekeeping services, meals provided at senior centers and other group settings, and other programs. It may also consider restoring some in-home personal care services, which it stopped as a result of State budget cuts several years ago.
- The balance for increased programming at its 15 senior centers.

If voters approve the tax, the City Council would decide how much, if any, millage funding to provide the Council on Aging and for what purposes. It may also choose to direct millage proceeds to other parish-level elderly needs outside the purview of the Council on Aging. For example, senior citizens may need, but cannot afford, legal assistance with wills and successions, property title clearance, benefit payments, landlord-tenant disputes, or claims of fraud or abuse. One private provider of legal services for low-income persons filed 410 of its 2,100 new Orleans Parish cases in 2018 on behalf of elderly heads of households. It received no public funding for this work.<sup>15</sup> The Council on Aging's 2018 federal grant funding afforded only \$19,000 for elderly legal services, which it allocated to another legal service provider.<sup>16</sup>

Furthermore, some City Council members have called for using a portion of millage funding for facility improvements at New Orleans' 15 senior centers. But they have not quantified this amount. Nor have they presented an assessment of facility repair and replacement needs at each location, with cost estimates. Since Hurricane Katrina, the City has renovated or rebuilt four of its facilities and is currently in the process of renovating the other two.<sup>17</sup> However, the nine other senior center facilities are privately owned and outside the City's direct control.

In approving the tax for the ballot, the City Council did not adopt a companion ordinance that might further define the scope of the proposition's broadly-stated eligible purposes. The council plans to develop that ordinance if voters approve the tax. It also plans to use the annual budget process to receive and evaluate spending requests from the City administration as well as independent organizations such as the Council on Aging.

Certainly, maintaining some degree of legislative flexibility and discretion can help make the most efficient use of dedicated tax revenue. For instance, if one service provider fails to provide quality services or use millage funds properly, the City Council can divert resources to another organization. From this perspective, the ballot proposition aligns with principles of good tax policy. However, even a flexible tax dedication limits public officials' general discretion in reallocating public resources as a community's needs change. This limitation creates a responsibility for public officials to provide a clear spending plan that commits to priorities and outcomes.

Overall, the City Council has not explained its assessment of the elderly's needs or prioritized the most significant ones for millage funding. Therefore, voters do not know what needs the millage revenue actually will support.

*Consideration of Efficiencies.* In the absence of a clear spending plan for elderly services and programs, BGR

could not determine whether the City and service providers, such as the Council on Aging, have fully considered opportunities for greater efficiency in parishwide elderly services and programs, which could reduce current costs and allow for the redeployment of revenue to meet new or additional needs.

The Council on Aging itself has faced a relatively flat budget for several years. It does not charge for any of its own services and programs.<sup>18</sup> It derives more than 90% of its funding from government sources. As shown in Chart C, it has become more reliant on City appropriations as its federal and State funding have stagnated, and even slightly declined, during the past 10 years. During that time, the City Council increased Council on Aging funding from \$350,000 in 2009 to \$1.5 million in 2018. Its other income includes private donations, which have fluctuated between \$147,000 and \$663,000 annually.<sup>19</sup>

The Council on Aging also has a small fund balance (\$79,000 at the end of fiscal year 2018, or 2% of its \$5 million in operating revenue). This gives it little flexibility in managing costs or supporting an expansion in services.

*Alternative Funding Options.* As an alternative to a new property tax, the City could increase funding for elderly services and programs through its general revenues. The General Fund has grown by about 58% during the past 10 years, from \$444 million to \$701 million. However, supporters of the proposed tax discount the availability of money in the General Fund. Despite the fund's growth, they say the City still faces a number of unmet funding needs in other areas of government, including drainage, street maintenance and public safety. They told BGR that a dedicated tax would insulate elderly services from having to compete with those core municipal functions for General Fund dollars.

Supporters hold out little hope for increased federal or State funding for elderly services, given the budget problems on each level. Some parishes have responded



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10 years, from \$444  
million to \$701  
million.**

to stagnant federal and State funding levels by increasing local funding or seeking taxes for elderly services. Five parishes, including East Baton Rouge, have approved dedicated taxes since 2011.

In summary, the property tax would guarantee increased funding for senior citizen services and insulate them from the competing demands on the City's General Fund. And it may address basic needs for a greater number of elderly citizens. However, the City Council has not presented voters with a clear assessment of the full scope of the elderly's needs, its own spending priorities or the potential for additional General Fund revenue support.

### Is the Tax Appropriately Sized to the Need?

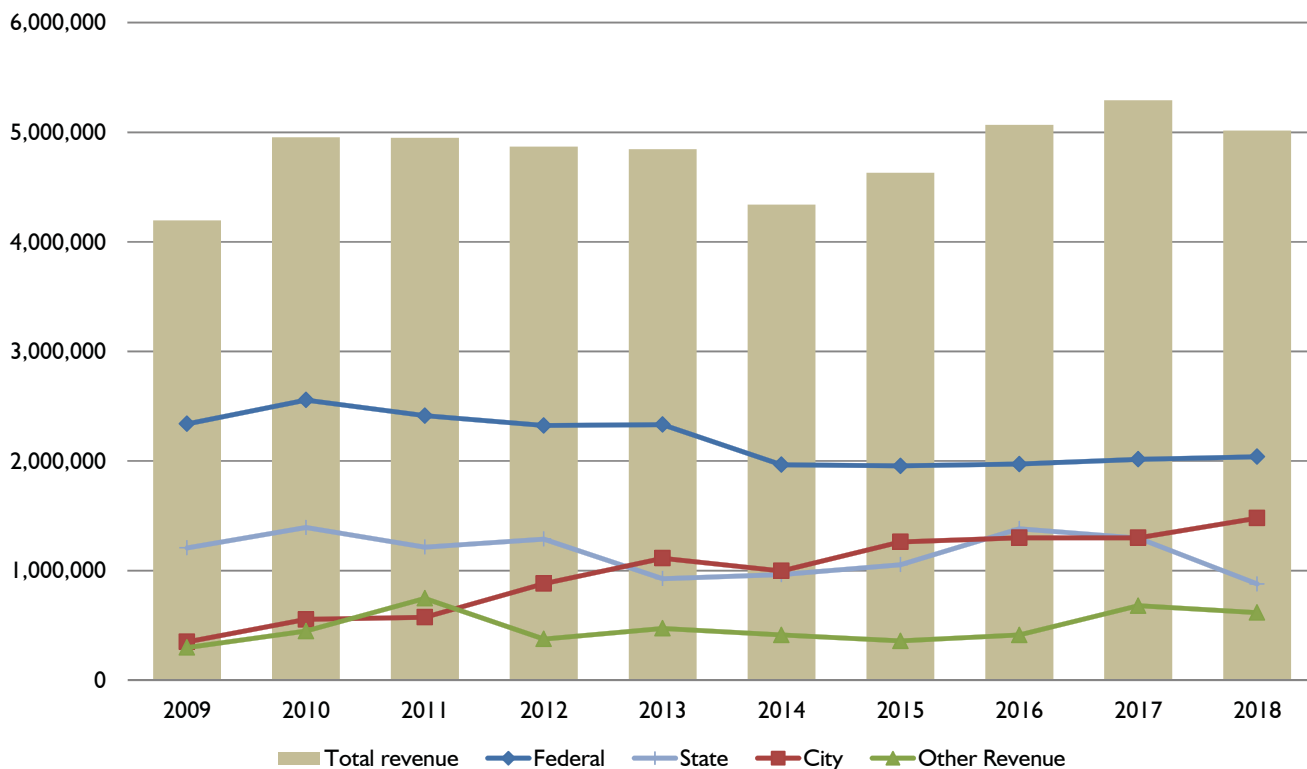
The size of any dedicated tax should be aligned with the identified needs. A misalignment between a tax's size and the recipients' revenue needs can lead to inefficiencies.

If the tax is too low, it might not generate sufficient revenue to provide necessary public goods or services. If the tax is too high, an entity may receive revenue that could be better deployed elsewhere.

Voter approval of the tax proposition would produce a five-fold increase in annual City funding for elderly services and programs, which currently goes to the Council on Aging. Supporters view the tax as a significant step toward funding elderly needs, but not a complete solution. And they expect those needs to grow as the elderly population expands.

It is clear that current funding for Orleans Parish elderly services is relatively low. BGR analyzed the total revenues in 2018 for the councils on aging or other special offices for elderly services in the five parishes with the largest elderly populations. It compared the total revenues to the number of elderly residents who live below the federal poverty level in each parish. As

**CHART C: NEW ORLEANS COUNCIL ON AGING, 10-YEAR REVENUE TREND**



BGR analysis of New Orleans Council on Aging, Comprehensive Annual Financial Reports for the years ended June 30, 2009 to 2018.

shown in Table 3, Orleans Parish currently has the lowest funding level. If voters approve the millage, Orleans would rise to a more comparable level of funding.

The levy of a dedicated millage, or lack thereof, makes a significant difference in the funding level for elderly services and programs. The three parishes with the highest budget levels – East Baton Rouge, St. Tammany and Jefferson – all have dedicated millages. Caddo Parish, which spends close to Orleans’ current level, has no dedicated millage. Parishes with dedicated millages come to rely on them as the primary source of local funding for elderly services, as shown in Table 4.

While the proposition would fund New Orleans’ elderly services at a level more comparable to other large parishes, the proposition now before voters does not specify any baseline level of City funding for senior services, programs or other assistance. The City Council would therefore retain its full authority to change existing City appropriations.<sup>20</sup>

Supporters of the tax say it will help to meet the most pressing nutrition and other elderly needs. However, there is a wide range of potential uses of the millage revenue, from essential daily care to social activities and senior information fairs. Without a more complete

picture of the City Council’s intent, BGR cannot determine whether the tax is appropriately sized.

### Will Tax Revenue Be Well Spent?

Tax dedications limit elected officials’ discretion to redeploy tax revenues to address new circumstances. This can lead to allocations of tax revenues that are not aligned with the community’s most pressing needs. Tax dedications may also reduce taxpayers’ tolerance for future millage requests despite the merits of the proposition. To minimize these risks, a dedicated tax proposal should offer voters:

- A clear plan for directing tax proceeds to high-priority needs
- Assurance of appropriate financial stewardship of and accountability for taxpayer dollars
- Evidence that demonstrates the potential for effective outcomes

*Planning for High-Priority Needs.* As discussed above, the Council on Aging must prepare a four-year plan for Orleans Parish elderly services and programs under its purview. As part of that effort, it coordinates the delivery of its services with other local organizations as-

**TABLE 3: FUNDING FOR ELDERLY SERVICES IN LOUISIANA’S FIVE LARGEST PARISHES PER ELDERLY RESIDENT IN POVERTY**

Parish	Total Elderly Population	% Below Poverty Level	Estimated Elderly in Poverty	Total Funding Per Elderly Resident in Poverty, Fiscal Year 2018*
East Baton Rouge	81,150	10.3%	8,358	\$1,427
St. Tammany	55,158	9.3%	5,130	\$962
Orleans (Potential, With Millage)	74,618	18.3%	13,655	\$851
Jefferson	96,599	10.4%	10,046	\$707
Caddo	54,633	13.3%	7,266	\$466
Orleans (Current, Without Millage)	74,618	18.3%	13,655	\$367

\* In all parishes except Jefferson, total revenue represents all sources reported by the parish council on aging. The Jefferson Parish total revenue amount is a combination of the Jefferson Parish Council on Aging’s total revenue and the millage revenue retained by the Jefferson Parish Office of Senior Citizens’ Services.

BGR analysis of U.S. Census Bureau, American Community Survey, Population 60 Years and Over: 5-Year Estimates, 2013-17 for the five parishes, the annual financial reports of the councils on aging in each parish and Jefferson Parish’s 2018 Adopted Budget.

sisting the elderly. For example, it distributes boxes of food provided by a separate nonprofit organization at its senior centers. While this plan guides the various funding sources that flow through the Council on Aging, including any millage proceeds it may receive, it does not control the actions of other local service providers. The lack of a comprehensive plan creates a risk for taxpayers that the millage funding could support overlapping efforts or miss important gaps in current services and programs.

Voters also face the broader question of taking on an additional tax given the many competing demands for City funding. Examples include unmet funding needs for public safety, street maintenance and drainage systems. Others have highlighted the need for the City to invest more in mental health, early childhood education and assistance to the homeless. The City Council has not provided voters with a clear assessment of the tax proposition in the context of these and other needs competing for municipal revenue. If policymakers seek tax dedications for each need individually, they diminish taxpayers' tolerance for additional tax increases and face a weaker case each time they return to voters with new proposals, despite the underlying merits of the proposal.

The mayor told BGR that she opposes this proposition for several reasons. She expressed concern about the lack of assessment of elderly needs and current services, as well as the ambiguity about the proposed uses of and accountability for the millage revenue. She also noted inefficiency in the \$480,000 cost of this special election, which will occur little more than a month ahead of the general municipal election on May 4. As an alternative to the current proposition, the mayor favors – and plans to pursue – a broad-based public health millage sometime after 2019. She told BGR she would base any tax proposal on a collaborative, holistic evaluation of public health needs, including those of families, youth and senior citizens.

*Financial Stewardship and Accountability.* The five-year term of the proposed tax will let voters evaluate recipients' performance on a more frequent basis than in other parishes, where a 10-year term is the norm. The City Council itself, prior to approving a renewal vote, could evaluate the effectiveness of the millage funding and the availability of other funding sources at that time. However, in the absence of a companion ordinance, the City Council has not demonstrated to voters whether and how it would undertake such an evaluation.

**TABLE 4: LOCAL FUNDING PER ELDERLY RESIDENT IN POVERTY**

Parish	Millage Revenue (\$ millions)	Total Local Funding	Millage % of Total Local Funding	Total Local Funding Per Elderly Resident in Poverty, Fiscal Year 2018
East Baton Rouge	\$9.0	\$9.6	93%	\$1,152
Orleans (Potential, With Millage)	\$6.6	\$8.1	82%	\$592
St. Tammany*	\$1.8	\$1.9	100%	\$361
Jefferson*	\$1.3	\$2.8	46%	\$279
Orleans (Current, Without Millage)	\$0.0	\$1.5	0%	\$108
Caddo*	\$0.0	\$0.1	0%	\$17

\* In all parishes except Jefferson, local funding represents local sources reported by the parish council on aging. The Jefferson Parish total revenue amount is a combination of the Jefferson Parish Council on Aging's total revenue and the millage revenue retained by the Jefferson Parish Office of Senior Citizens' Services. In St. Tammany, local revenue excludes federal transit funding for bus transportation that St. Tammany Parish Government passes through to the parish council on aging. Caddo Parish receives additional federal funding through the U.S. Department of Veterans Affairs.

BGR analysis of U.S. Census Bureau, American Community Survey, Population 60 Years and Over: 5-Year Estimates, 2013-17 for the five parishes, the annual financial reports of the councils on aging in each parish and Jefferson Parish's 2018 Adopted Budget.



It also has not defined a process for overseeing potential recipients of millage revenue. While the City Charter requires any entity seeking an appropriation of City funds to submit detailed data supporting its budget request, the charter does not require specific performance measures beyond basic financial accountability.<sup>21</sup> This allows the City, if it desires, to tailor measures to each recipient. Under its current contract for City General Fund money, for example, the Council on Aging accounts for and reports to the City on its spending of those dollars, but the City does not conduct a regular performance evaluation.

Under State law, the Council on Aging is subject to several planning and reporting requirements. The organization must prepare a parishwide plan for service delivery every four years. The Governor's Office of Elderly Affairs reviews and approves this plan. Furthermore, the office monitors costs and participants on a monthly basis and performs an annual assessment of the Council on Aging's compliance with program regulations. The office informed BGR that the Council on Aging was in full compliance in its last annual review, although prior years had some exceptions that the council has addressed.

If voters approve the tax, the City Council could make appropriations to City departments or recipients other than the Council on Aging. Those entities are not subject to the State office's oversight. It would therefore be incumbent upon the City Council to determine if the City's existing processes can provide sufficient oversight, or whether it must create new or revise existing processes.

*Potential for Effective Outcomes.* Supporters of the tax proposition point to the benefits of increased funding for elderly social services and programs. Meal services and in-home assistance can help the elderly to remain in their homes longer, conserve their money for other needs, and enjoy a better quality of life. The services can also produce better health outcomes. For example, seniors who lack access to nutritious food are 50% more likely to be diabetic and 60% more likely to suffer heart attacks or congestive heart failure.<sup>22</sup> But without further information on the prospective uses of the tax proceeds, it is difficult to assess the potential for effective outcomes.

In conclusion, the 2-mill tax now before voters would produce substantial additional revenue to assist a growing elderly population during a time of stagnant State and federal funding. New Orleans would increase its overall funding of elderly services and programs to a level more comparable to other large parishes, assuming the tax does not replace existing City funding. And the proposition would give the City Council flexibility to appropriate the tax proceeds to important needs of the elderly, as well as the ability to judge the results in five years when the tax would come up for renewal. However, voters enter the election with uncertainty surrounding the full extent and cost of the potential needs, the appropriate size of the tax, the City Council's plans for using and monitoring the funds, and the potential for effective outcomes. The proposition's place within the larger picture of municipal revenue needs is also unclear.

## BGR POSITION

**AGAINST.** The millage's goal of improving the quality of life for New Orleans' elderly is important and laudable, particularly in light of the City's relatively high population of elderly residents living alone, with disabilities or with limited financial means. However, the millage proposition does not assure citizens of the effective use of the millage revenue. It provides a broad grant of spending authority to the City Council, which has not put forward any companion ordinance to clarify specific recipients, uses, and accountability and performance measures. This is particularly problematic at a time when the City must confront, and voters must weigh, a host of critical needs competing for tax revenue.

If the City wants to impose a dedicated tax for elderly services, it must develop and provide the public with a prioritized assessment of the needs of the elderly population. It must also commit to use the tax for serving the highest priority needs. In addition, the City administration and City Council should assess and prioritize future municipal revenue needs, including those of the elderly, and it should develop a funding strategy to address them.

## ENDNOTES

- 1 According to the City Council, the City's Department of Finance estimated the initial year revenue of \$6.6 million based on the 2018 certified assessments and an assumed 89% tax collection rate. The revenue estimate is net of fees paid to the Orleans Parish Assessor and to the City for tax collection, as well as the City's required payments to certain retirement systems.
- 2 New Orleans City Council, Resolution No. R-18-458, adopted October 18, 2018.
- 3 U.S. Census Bureau, American Community Survey, Population 60 Years and Over: Orleans Parish 5-Year Estimates, 2013-17, September 2018.
- 4 U.S. Department of Health and Human Services, Administration for Community Living, *2017 Profile of Older Americans*, April 2018, p. 2.
- 5 U.S. Census Bureau, National Population Projections: Summary Tables, Table 3. Projected 5-Year Age Groups and Sex Composition of the Population: 2015 to 2060, released September 2018.
- 6 The Aging in Place program assists low-income elderly persons with minor modifications to their homes to allow them to maintain independence and remain in their homes. City of New Orleans, Office of Community Development, *2018 Annual Action Plan*, August 7, 2018.
- 7 The City, through its health department, administers a "special needs registry" for residents of all ages who need assistance evacuating during emergencies.
- 8 New Orleans Council on Aging, Inc., Comprehensive Annual Financial Report, for the fiscal year ended June 30, 2018.
- 9 BGR analysis of local millage rate information compiled by the Louisiana Tax Commission and Louisiana Legislative Auditor, with election results verified through the Louisiana Secretary of State's online database of election results.
- 10 Jefferson Parish's Office of Senior Citizens' Services receives the property tax revenue, which the Parish collects only in the unincorporated parish (i.e., the area not incorporated as a municipality) and the Town of Jean Lafitte. The office allocates a portion to the Jefferson Parish Council on Aging and spends the rest on other senior activities. All tax expenditures are limited to enhancing services in the unincorporated parish and Jean Lafitte. The council on aging must submit an annual funding request to the Parish, and it enters into an agreement with the Parish specifying the agency's performance.
- 11 Of the approximately 151 mills, the City of New Orleans receives only 15.10 mills for general spending. The balance is dedicated to the Board of Liquidation, City Debt; police, fire and other specific City departments and purposes; the Audubon Commission; the New Orleans Public Library; the Sewerage & Water Board; the Orleans Parish Sheriff's Law Enforcement District; and the Orleans and Algiers levee districts.
- 12 Stocker, Frederick, and Steven Maguire, "Earmarking of taxes," in *The Encyclopedia of Taxation and Tax Policy*, 2<sup>nd</sup> Ed. (Washington, D.C.: The Urban Institute Press, 2005), pp. 89-90.
- 13 The Council on Aging estimates the cost of expanding current Meals on Wheels deliveries to the 435 current recipients at \$314,418. This is based on a per-meal cost of \$6.95 and an increase of 104 service days (from 250 to 354 days per year).
- 14 The Council on Aging estimates the cost of Meals on Wheels for the 1,239 individuals on its waiting list at \$3,048,311 annually. This is based on a per-meal cost of \$6.95 and 354 service days.
- 15 Information provided by Southeast Louisiana Legal Services. This provider and the Council on Aging plan to offer a monthly legal clinic at two senior centers beginning in 2019, using a combination of private funding and pro bono legal support.
- 16 New Orleans Council on Aging, Comprehensive Annual Financial Report, for the fiscal year ended June 30, 2018, p. 48. The provider is the Advocacy Center of Louisiana.
- 17 The City recently renovated the Arthur Monday senior center in Algiers, rebuilt the Carrollton-Hollygrove senior center in 2014, and refurbished the Pontchartrain Park senior center in 2006. The Council on Aging operates all three centers. The Council on Aging subcontracts the operation of the other three centers in City-owned buildings – Central City, Lower Ninth Ward and Milan-Broadmoor centers. Central City and Milan-Broadmoor are currently undergoing renovation, while the City rebuilt the Lower Ninth Ward center after Hurricane Katrina. Information provided by the New Orleans Council on Aging.
- 18 The Council on Aging receives a minimal amount of voluntary contributions from program participants (\$14,000).
- 19 In 2018, the Council on Aging received \$247,000, consisting of \$166,000 from Entergy New Orleans' Power to Care program for utility payment assistance, \$51,000 from Meals on Wheels donations, and the balance from other contributions.
- 20 Sometimes, propositions will include a non-supplant clause, which prohibits a reduction in existing tax revenue to ensure the new tax will result in additional funding. In the absence of a non-supplant clause, the current funding could be reduced or eliminated and offset by the new millage, resulting in fewer "new" dollars. The tax proposition now before voters does not include a non-supplant clause.
- 21 City of New Orleans Home Rule Charter, Sec. 6-102(2) and 6-103.
- 22 National Council on Aging, *Seniors and SNAP: Best Practices Handbook*, July 2015, p. 1.

**APPENDIX: PARISHES WITH DEDICATED TAXES TO SUPPORT ELDERLY CITIZENS**

In Louisiana, most local taxes dedicated for elderly services are property taxes. Only two parishes, Sabine and Tensas, levy a sales tax specifically for their parish councils on aging. All taxes are levied parishwide, except in Jefferson Parish. Jefferson's tax is levied only in the unincorporated parish and the Town of Jean Lafitte.

Parish	Property or Sales Tax?	Tax Rate (2017 mills unless otherwise noted)	Term (Years)	Dedicated to Parish Council on Aging?	Available to Fund Facilities?
Acadia	Property	1.52	10	No	Yes
Ascension	Property	1.50	10	Yes	Yes
Assumption	Property	4.50	10	Yes	No
Bienville	Property	1.00	10	Yes	Yes
Concordia	Property	4.00	10	Yes	Yes
East Baton Rouge	Property	2.25	10	Yes	Yes
East Carroll	Property	1.82	10	Yes	Yes
Evangeline	Property	1.00	10	No	Yes
Franklin	Property	2.07	10	Yes	Yes
Jackson	Property	2.68	10	Yes	Yes
Jefferson	Property	0.48	10	No	No
Lafourche	Property	1.91	10	Yes	No
LaSalle	Property	0.89	10	Yes	Yes
Livingston	Property	2.00	10	Yes	Yes
Madison	Property	0.97	10	Yes	Yes
<b>Orleans (Proposed)</b>	<b>Property</b>	<b>2.00</b>	<b>5</b>	<b>No</b>	<b>Yes</b>
Rapides	Property	1.06	10	No	Yes
Red River	Property	0.95	10	Yes	Yes
Sabine	Sales	1/4 of 1% sales tax	10	Yes	Yes
St. Bernard	Property	0.94	10	Yes	No
St. Charles	Property	0.96	10	Yes	Yes
St. Helena	Property	3.55	10	Yes	Yes
St. John the Baptist	Property	0.99	10	Yes	Yes
St. Tammany	Property	0.96	10	Yes	Yes
Tensas	Both	2.15 mills and 0.5% sales tax	10	Yes	Yes
Terrebonne	Property	7.50	10	Yes	Yes
Union	Property	1.63	10	Yes	Yes
Vernon	Property	1.04	10	No	Yes
Washington	Property	2.80	Permanent	Yes	No
West Baton Rouge	Property	2.50	10	Yes	Yes

Sources: Louisiana Legislative Auditor, Maximum Millage Reports, 2018; Louisiana Secretary of State election results database.

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